

# **Exhibit 26**

JOHN VAN  
MERKENSTEIJN

**EXHIBIT 2266**

04 - 20 - 2021

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**From:** Richard Markowitz <rmarkowitz@argremgt.com>  
**Sent:** Monday, July 14, 2014 11:33 AM  
**To:** Gregory, Amy  
**Cc:** Wells, Peter; John H. van Merkensteijn, III; Ben-Jacob, Michael; 'mel piasek'  
**Subject:** Re: Pension Plan Formation Forms

We are aware that the maximum contribution applies across all entities. To the extent we are setting up multiple Plans/Trusts, we would be dividing any contributions among them in such a way that the maximum is not exceeded.

There is still a benefit to us for setting up multiple 401k plans, even with this "limitation" in place.

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**From:** <Gregory>, Amy Gregory <[Amy.Gregory@kayescholer.com](mailto:Amy.Gregory@kayescholer.com)>  
**Date:** Monday, July 14, 2014 11:30 AM  
**To:** RICHARD MARKOWITZ <[rmarkowitz@argremgt.com](mailto:rmarkowitz@argremgt.com)>  
**Cc:** Peter Wells <[peter.wells@kayescholer.com](mailto:peter.wells@kayescholer.com)>, "John Van Merkensteijn, III" <[JHVM@Argremgt.com](mailto:JHVM@Argremgt.com)>, Michael Ben-Jacob <[michael.ben-jacob@kayescholer.com](mailto:michael.ben-jacob@kayescholer.com)>, 'mel piasek' <[epc613@optonline.net](mailto:epc613@optonline.net)>  
**Subject:** FW: FW: Pension Plan Formation Forms

Richard – Please see email below from Broad Financial. Can you answer this question?

Thanks,

Amy Gregory  
Legal Assistant  
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**From:** mel piasek [<mailto:epc613@optonline.net>]  
**Sent:** Monday, July 14, 2014 11:16 AM  
**To:** Gregory, Amy  
**Cc:** Brian Finkelstein  
**Subject:** RE: FW: Pension Plan Formation Forms

Hi Amy

Thank you for sending over all the data forms.

Quick question - have the principal owners consulted with legal tax counsel to make certain they may contribute the max Roth 401k to multiple entities while not exceeding the individual maximum ?

I am of the opinion that each principal may contribute the max \$23,000 ONLY ONCE regardless of how many corp. entities they maintain. Based on my opinion, each principal would need to set up only 1 Roth 401k plan.

I'll wait to hear back from you.  
Thank you,  
Mel Piasek

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On Mon, Jul 14, 2014 at 10:06 AM, Gregory, Amy wrote:

Mel - I have attached a few other forms for pension plan formation.

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**From:** Gregory, Amy  
**Sent:** Monday, July 14, 2014 10:03 AM  
**To:** 'mel piasek'  
**Subject:** Pension Plan Formation Forms

Good Morning,

Attached are the proposed pension plan forms for pension plan formation. Upon your review of these forms, let me know what documents to provide to complete the process.

Your attention to this matter is greatly appreciated.

Kind regards,

Amy Gregory  
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